

# SENATE BILL No. 480

DIGEST OF SB 480 (Updated February 15, 2007 11:45 am - DI 73)

**Citations Affected:** IC 6-3; IC 20-12; IC 20-20; IC 20-28; IC 25-1; noncode.

**Synopsis:** Veterans' benefits. Exempts active duty military pay earned by members of the National Guard and Reserves from the individual income tax. Increases the military pay income tax deduction from \$2,000 to \$5,000. Provides that a taxpayer may not claim both the new exemption and the existing deduction for military income. Specifies that active duty military personnel stationed in Indiana and their dependents are eligible for resident tuition rates at state educational institutions. Expands the high school diploma program for eligible veterans to include veterans of the Korean and Vietnam conflicts. Authorizes the: (1) advisory board of the division of professional standards of the department of education; and (2) various professional licensing boards; to adopt rules to expedite the licensure of individuals whose spouses are stationed on active duty in Indiana.

Effective: July 1, 2007; January 1, 2008.

Wyss, Rogers, Delph, Breaux, Simpson, Lewis, Boots, Merritt, Kruse, Paul, Becker, Heinold

January 18, 2007, read first time and referred to Committee on Homeland Security, Transportation & Veterans Affairs.

February 8, 2007, amended, reported favorably — Do Pass; reassigned to Committee on

Appropriations. February 15, 2007, amended, reported favorably — Do Pass.



First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

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## SENATE BILL No. 480

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A BILL FOR AN ACT to amend the Indiana Code concerning military affairs.

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Be it enacted by the General Assembly of the State of Indiana:

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has the meaning set forth in IC 5-9-4-3.	
JANUARY 1, 2008]: Sec. 2.5. "Armed forces of the United Sta	tes"
AS A NEW SECTION TO READ AS FOLLOWS [EFFECT	IVE
SECTION 1. IC 6-3-1-2.5 IS ADDED TO THE INDIANA CO	DDE

SECTION 2. IC 6-3-1-2.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: **Sec. 2.7. "National Guard" has the meaning set forth in IC 5-9-4-4.** 

SECTION 3. IC 6-3-1-3.5, AS AMENDED BY P.L.184-2006, SECTION 3, AND AS AMENDED BY P.L.162-2006, SECTION 24, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:

- (a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:
  - (1) Subtract income that is exempt from taxation under this article



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1	by the Constitution and statutes of the United States.
2	(2) Add an amount equal to any deduction or deductions allowed
3	or allowable pursuant to Section 62 of the Internal Revenue Code
4	for taxes based on or measured by income and levied at the state
5	level by any state of the United States.
6	(3) Subtract one thousand dollars (\$1,000), or in the case of a
7	joint return filed by a husband and wife, subtract for each spouse
8	one thousand dollars (\$1,000).
9	(4) Subtract one thousand dollars (\$1,000) for:
10	(A) each of the exemptions provided by Section 151(c) of the
11	Internal Revenue Code;
12	(B) each additional amount allowable under Section 63(f) of
13	the Internal Revenue Code; and
14	(C) the spouse of the taxpayer if a separate return is made by
15	the taxpayer and if the spouse, for the calendar year in which
16	the taxable year of the taxpayer begins, has no gross income
17	and is not the dependent of another taxpayer.
18	(5) Subtract:
19	(A) for taxable years beginning after December 31, 2004, one
20	thousand five hundred dollars (\$1,500) for each of the
21	exemptions allowed under Section 151(c)(1)(B) of the Internal
22	Revenue Code for taxable years beginning after December 31,
23	1996 (as effective January 1, 2004); and
24	(B) five hundred dollars (\$500) for each additional amount
25	allowable under Section 63(f)(1) of the Internal Revenue Code
26	if the adjusted gross income of the taxpayer, or the taxpayer
27	and the taxpayer's spouse in the case of a joint return, is less
28	than forty thousand dollars (\$40,000).
29	This amount is in addition to the amount subtracted under
30	subdivision (4).
31	(6) Subtract an amount equal to the lesser of:
32	(A) that part of the individual's adjusted gross income (as
33	defined in Section 62 of the Internal Revenue Code) for that
34	taxable year that is subject to a tax that is imposed by a
35	political subdivision of another state and that is imposed on or
36	measured by income; or
37	(B) two thousand dollars (\$2,000).
38	(7) Add an amount equal to the total capital gain portion of a
39	lump sum distribution (as defined in Section 402(e)(4)(D) of the
40	Internal Revenue Code) if the lump sum distribution is received
41	by the individual during the taxable year and if the capital gain

portion of the distribution is taxed in the manner provided in



1	Section 402 of the internal Revenue Code.
2	(8) Subtract any amounts included in federal adjusted gross
3	income under Section 111 of the Internal Revenue Code as a
4	recovery of items previously deducted as an itemized deduction
5	from adjusted gross income.
6	(9) Subtract any amounts included in federal adjusted gross
7	income under the Internal Revenue Code which amounts were
8	received by the individual as supplemental railroad retirement
9	annuities under 45 U.S.C. 231 and which are not deductible under
10	subdivision (1).
11	(10) Add an amount equal to the deduction allowed under Section
12	221 of the Internal Revenue Code for married couples filing joint
13	returns if the taxable year began before January 1, 1987.
14	(11) Add an amount equal to the interest excluded from federal
15	gross income by the individual for the taxable year under Section
16	128 of the Internal Revenue Code if the taxable year began before
17	January 1, 1985.
18	(12) Subtract an amount equal to the amount of federal Social
19	Security and Railroad Retirement benefits included in a taxpayer's
20	federal gross income by Section 86 of the Internal Revenue Code.
21	(13) In the case of a nonresident taxpayer or a resident taxpayer
22	residing in Indiana for a period of less than the taxpayer's entire
23	taxable year, the total amount of the deductions allowed pursuant
24	to subdivisions (3), (4), (5), and (6) shall be reduced to an amount
25	which bears the same ratio to the total as the taxpayer's income
26	taxable in Indiana bears to the taxpayer's total income.
27	(14) In the case of an individual who is a recipient of assistance
28	under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,
29	subtract an amount equal to that portion of the individual's
30	adjusted gross income with respect to which the individual is not
31	allowed under federal law to retain an amount to pay state and
32	local income taxes.
33	(15) In the case of an eligible individual, subtract the amount of
34	a Holocaust victim's settlement payment included in the
35	individual's federal adjusted gross income.
36	(16) For taxable years beginning after December 31, 1999,
37	subtract an amount equal to the portion of any premiums paid
38	during the taxable year by the taxpayer for a qualified long term
39	care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the
40	taxpayer's spouse, or both.
41	(17) Subtract an amount equal to the lesser of:
42	(A) for a taxable year:



1	(i) including any part of 2004, the amount determined under	
2	subsection (f); and	
3 4	(ii) beginning after December 31, 2004, two thousand five hundred dollars (\$2,500); or	
5	(B) the amount of property taxes that are paid during the	
6	taxable year in Indiana by the individual on the individual's	
7	principal place of residence.	
8	(18) Subtract an amount equal to the amount of a September 11	
9	terrorist attack settlement payment included in the individual's	
10	federal adjusted gross income.	1
11	(19) Add or subtract the amount necessary to make the adjusted	
12	gross income of any taxpayer that owns property for which bonus	
13	depreciation was allowed in the current taxable year or in an	
14	earlier taxable year equal to the amount of adjusted gross income	
15	that would have been computed had an election not been made	
16	under Section 168(k) of the Internal Revenue Code to apply bonus	-
17	depreciation to the property in the year that it was placed in	'
18	service.	
19	(20) Add an amount equal to any deduction allowed under	
20	Section 172 of the Internal Revenue Code.	
21	(21) Add or subtract the amount necessary to make the adjusted	
22	gross income of any taxpayer that placed Section 179 property (as	
23	defined in Section 179 of the Internal Revenue Code) in service	
24	in the current taxable year or in an earlier taxable year equal to	•
25	the amount of adjusted gross income that would have been	
26	computed had an election for federal income tax purposes not	
27	been made for the year in which the property was placed in	`
28	service to take deductions under Section 179 of the Internal	
29	Revenue Code in a total amount exceeding twenty-five thousand	1
30	dollars (\$25,000).	
31	(22) Add an amount equal to the amount that a taxpayer claimed	
32	as a deduction for domestic production activities for the taxable	
33	year under Section 199 of the Internal Revenue Code for federal	
34	income tax purposes.	
35	(23) Subtract an amount equal to the amount of the taxpayer's	
36	qualified military income that was not excluded from the	
37	taxpayer's gross income for federal income tax purposes	
38	under Section 112 of the Internal Revenue Code.	
39	(b) In the case of corporations, the same as "taxable income" (as	
40 41	defined in Section 63 of the Internal Revenue Code) adjusted as follows:	
42	(1) Subtract income that is exempt from taxation under this article	



1	by the Constitution and statutes of the United States.	
2	(2) Add an amount equal to any deduction or deductions allowed	
3	or allowable pursuant to Section 170 of the Internal Revenue	
4	Code.	
5	(3) Add an amount equal to any deduction or deductions allowed	
6	or allowable pursuant to Section 63 of the Internal Revenue Code	
7	for taxes based on or measured by income and levied at the state	
8	level by any state of the United States.	
9	(4) Subtract an amount equal to the amount included in the	
10	corporation's taxable income under Section 78 of the Internal	
11	Revenue Code.	
12	(5) Add or subtract the amount necessary to make the adjusted	
13	gross income of any taxpayer that owns property for which bonus	
14	depreciation was allowed in the current taxable year or in an	
15	earlier taxable year equal to the amount of adjusted gross income	
16	that would have been computed had an election not been made	
17	under Section 168(k) of the Internal Revenue Code to apply bonus	
18	depreciation to the property in the year that it was placed in	
19	service.	
20	(6) Add an amount equal to any deduction allowed under Section	
21	172 of the Internal Revenue Code.	
22	(7) Add or subtract the amount necessary to make the adjusted	
23	gross income of any taxpayer that placed Section 179 property (as	
24	defined in Section 179 of the Internal Revenue Code) in service	
25	in the current taxable year or in an earlier taxable year equal to	
26	the amount of adjusted gross income that would have been	
27	computed had an election for federal income tax purposes not	
28	been made for the year in which the property was placed in	
29	service to take deductions under Section 179 of the Internal	
30	Revenue Code in a total amount exceeding twenty-five thousand	
31	dollars (\$25,000).	
32	(8) Add an amount equal to the amount that a taxpayer claimed as	
33	a deduction for domestic production activities for the taxable year	
34	under Section 199 of the Internal Revenue Code for federal	
35	income tax purposes.	
36	(9) Add to the extent required by IC 6-3-2-20 the amount of	
37	intangible expenses (as defined in IC 6-3-2-20) and any directly	
38	related intangible interest expenses (as defined in IC 6-3-2-20)	
39	for the taxable year that reduced the corporation's taxable	
40	income (as defined in Section 63 of the Internal Revenue Code)	
41	for federal income tax purposes.	
12	(c) In the case of life insurance companies (as defined in Section	



1	816(a) of the Internal Revenue Code) that are organized under Indiana
2	law, the same as "life insurance company taxable income" (as defined
3	in Section 801 of the Internal Revenue Code), adjusted as follows:
4	(1) Subtract income that is exempt from taxation under this article
5	by the Constitution and statutes of the United States.
6	(2) Add an amount equal to any deduction allowed or allowable
7	under Section 170 of the Internal Revenue Code.
8	(3) Add an amount equal to a deduction allowed or allowable
9	under Section 805 or Section 831(c) of the Internal Revenue Code
10	for taxes based on or measured by income and levied at the state
11	level by any state.
12	(4) Subtract an amount equal to the amount included in the
13	company's taxable income under Section 78 of the Interna
14	Revenue Code.
15	(5) Add or subtract the amount necessary to make the adjusted
16	gross income of any taxpayer that owns property for which bonus
17	depreciation was allowed in the current taxable year or in ar
18	earlier taxable year equal to the amount of adjusted gross income
19	that would have been computed had an election not been made
20	under Section 168(k) of the Internal Revenue Code to apply bonus
21	depreciation to the property in the year that it was placed in
22	service.
23	(6) Add an amount equal to any deduction allowed under Section
24	172 or Section 810 of the Internal Revenue Code.
25	(7) Add or subtract the amount necessary to make the adjusted
26	gross income of any taxpayer that placed Section 179 property (as
27	defined in Section 179 of the Internal Revenue Code) in service
28	in the current taxable year or in an earlier taxable year equal to
29	the amount of adjusted gross income that would have been
30	computed had an election for federal income tax purposes no
31	been made for the year in which the property was placed in
32	service to take deductions under Section 179 of the Interna
33	Revenue Code in a total amount exceeding twenty-five thousand
34	dollars (\$25,000).
35	(8) Add an amount equal to the amount that a taxpayer claimed as
36	a deduction for domestic production activities for the taxable year
37	under Section 199 of the Internal Revenue Code for federa
38	income tax purposes.
39	(d) In the case of insurance companies subject to tax under Section
40	831 of the Internal Revenue Code and organized under Indiana law, the
41	same as "taxable income" (as defined in Section 832 of the Interna



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Revenue Code), adjusted as follows:

1	(1) Subtract income that is exempt from taxation under this article
2	by the Constitution and statutes of the United States.
3	(2) Add an amount equal to any deduction allowed or allowable
4	under Section 170 of the Internal Revenue Code.
5	(3) Add an amount equal to a deduction allowed or allowable
6	under Section 805 or Section 831(c) of the Internal Revenue Code
7	for taxes based on or measured by income and levied at the state
8	level by any state.
9	(4) Subtract an amount equal to the amount included in the
10	company's taxable income under Section 78 of the Internal
11	Revenue Code.
12	(5) Add or subtract the amount necessary to make the adjusted
13	gross income of any taxpayer that owns property for which bonus
14	depreciation was allowed in the current taxable year or in an
15	earlier taxable year equal to the amount of adjusted gross income
16	that would have been computed had an election not been made
17	under Section 168(k) of the Internal Revenue Code to apply bonus
18	depreciation to the property in the year that it was placed in
19	service.
20	(6) Add an amount equal to any deduction allowed under Section
21	172 of the Internal Revenue Code.
22	(7) Add or subtract the amount necessary to make the adjusted
23	gross income of any taxpayer that placed Section 179 property (as
24	defined in Section 179 of the Internal Revenue Code) in service
25	in the current taxable year or in an earlier taxable year equal to
26	the amount of adjusted gross income that would have been
27	computed had an election for federal income tax purposes not
28	been made for the year in which the property was placed in
29	service to take deductions under Section 179 of the Internal
30	Revenue Code in a total amount exceeding twenty-five thousand
31	dollars (\$25,000).
32	(8) Add an amount equal to the amount that a taxpayer claimed as
33	a deduction for domestic production activities for the taxable year
34	under Section 199 of the Internal Revenue Code for federal
35	income tax purposes.
36	(e) In the case of trusts and estates, "taxable income" (as defined for
37	trusts and estates in Section 641(b) of the Internal Revenue Code)
38	adjusted as follows:
39	(1) Subtract income that is exempt from taxation under this article
40	by the Constitution and statutes of the United States.
41	(2) Subtract an amount equal to the amount of a September 11

terrorist attack settlement payment included in the federal



1	adjusted gross income of the estate of a victim of the September
2	11 terrorist attack or a trust to the extent the trust benefits a victim
3	of the September 11 terrorist attack.
4	(3) Add or subtract the amount necessary to make the adjusted
5	gross income of any taxpayer that owns property for which bonus
6	depreciation was allowed in the current taxable year or in an
7	earlier taxable year equal to the amount of adjusted gross income
8	that would have been computed had an election not been made
9	under Section 168(k) of the Internal Revenue Code to apply bonus
10	depreciation to the property in the year that it was placed in
11	service.
12	(4) Add an amount equal to any deduction allowed under Section
13	172 of the Internal Revenue Code.
14	(5) Add or subtract the amount necessary to make the adjusted
15	gross income of any taxpayer that placed Section 179 property (as
16	defined in Section 179 of the Internal Revenue Code) in service
17	in the current taxable year or in an earlier taxable year equal to
18	the amount of adjusted gross income that would have been
19	computed had an election for federal income tax purposes not
20	been made for the year in which the property was placed in
21	service to take deductions under Section 179 of the Internal
22	Revenue Code in a total amount exceeding twenty-five thousand
23	dollars (\$25,000).
24	(6) Add an amount equal to the amount that a taxpayer claimed as
25	a deduction for domestic production activities for the taxable year
26	under Section 199 of the Internal Revenue Code for federal
27	income tax purposes.
28	(f) This subsection applies only to the extent that an individual paid
29	property taxes in 2004 that were imposed for the March 1, 2002,
30	assessment date or the January 15, 2003, assessment date. The
31	maximum amount of the deduction under subsection (a)(17) is equal
32	to the amount determined under STEP FIVE of the following formula:
33	STEP ONE: Determine the amount of property taxes that the
34	taxpayer paid after December 31, 2003, in the taxable year for
35	property taxes imposed for the March 1, 2002, assessment date
36	and the January 15, 2003, assessment date.
37	STEP TWO: Determine the amount of property taxes that the
38	taxpayer paid in the taxable year for the March 1, 2003,
39	assessment date and the January 15, 2004, assessment date.
40	STEP THREE: Determine the result of the STEP ONE amount
41	divided by the STEP TWO amount.
42	STEP FOUR: Multiply the STEP THREE amount by two



1	thousand five hundred dollars (\$2,500).
2	STEP FIVE: Determine the sum of the STEP FOUR amount and
3	two thousand five hundred dollars (\$2,500).
4	SECTION 4. IC 6-3-1-34 IS ADDED TO THE INDIANA CODE
5	AS A <b>NEW</b> SECTION TO READ AS FOLLOWS [EFFECTIVE
6	JANUARY 1, 2008]: Sec. 34. "Qualified military income" means
7	wages paid to a member of:
8	(1) a reserve component of the armed forces of the United
9	States; or
10	(2) the National Guard;
11	for the member's full-time military service for a period that
12	exceeds thirty (30) consecutive days in a calendar year.
13	SECTION 5. IC 6-3-2-4 IS AMENDED TO READ AS FOLLOWS
14	[EFFECTIVE JANUARY 1, 2008]: Sec. 4. (a) Each taxable year, an
15	individual, or the individual's surviving spouse, is entitled to an
16	adjusted gross income tax deduction for the first two five thousand
17	dollars (\$2,000) (\$5,000) of income, including retirement or survivor's
18	benefits, received during the taxable year by the individual, or the
19	individual's surviving spouse, for the individual's service in an active
20	or reserve component of the armed forces of the United States,
21	including the army, navy, air force, coast guard, marine corps,
22	merchant marine, Indiana army national guard, or Indiana air national
23	guard. However, a person who is less than sixty (60) years of age on the
24	last day of the person's taxable year, is not, for that taxable year,
25	entitled to a deduction under this section for retirement or survivor's
26	benefits.
27	(b) An individual whose qualified military income is subtracted
28	from the individual's federal adjusted gross income under
29	IC 6-3-1-3.5(a)(23) for Indiana individual income tax purposes is
30	not, for that taxable year, entitled to a deduction under this section
31	for the individual's qualified military income.
32	SECTION 6. IC 20-12-19.9 IS ADDED TO THE INDIANA CODE
33	AS A <b>NEW</b> CHAPTER TO READ AS FOLLOWS [EFFECTIVE
34	JULY 1, 2007]:
35	Chapter 19.9. Resident Tuition for Active Duty Military
36	Personnel
37	Sec. 1. As used in this chapter, "active duty" means full-time
38	service in the armed forces of the United States that exceeds thirty
39	(30) days in a calendar year.
10	Sec. 2. As used in this chapter, "armed forces of the United
<b>1</b> 1	States" means any of the following:



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(1) The United States Air Force.

1	(2) The United States Army.	
2	(3) The United States Coast Guard.	
3	(4) The United States Marine Corps.	
4	(5) The United States Navy.	
5	Sec. 3. As used in this chapter, "state educational institution"	
6	has the meaning set forth in IC 20-12-0.5-1.	
7	Sec. 4. Notwithstanding any other statute, a person who:	
8	(1) is a nonresident of Indiana;	
9	(2) serves on active duty; and	
10	(3) is stationed in Indiana;	
11	is eligible to pay the resident tuition rate determined by the state	
12	educational institution for courses taken by the person and the	
13	person's dependents.	
14	SECTION 7. IC 20-20-7-3, AS ADDED BY P.L.1-2005, SECTION	
15	4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,	
16	2007]: Sec. 3. As used in this chapter, "eligible veteran" refers to an	4
17	individual who has the following qualifications:	
18	(1) Served as a member of the armed forces of the United States	
19	at any time during at least one (1) of the following periods:	
20	(A) Beginning April 6, 1917, and ending November 11, 1918	
21	(World War I).	
22	(B) Beginning December 7, 1941, and ending December 31,	
23	1946 (World War II).	
24	(C) Beginning June 27, 1950, and ending January 31, 1955	
25	(Korean Conflict).	
26	(D) Beginning August 5, 1964, and ending May 7, 1975	
27	(Vietnam Conflict).	
28	(2) Before the military service described in subdivision (1):	
29	(A) attended a public or nonpublic high school in Indiana; and	
30	(B) was a student in good standing at the high school	
31	described in clause (A), to the satisfaction of the department	
32	of veterans' affairs.	
33	(3) Did not graduate or receive a diploma because of leaving the	
34	high school described in subdivision (2) for the military service	
35	described in subdivision (1).	
36	(4) Was honorably discharged from the armed forces of the	
37	United States.	
38	SECTION 8. IC 20-28-2-6, AS ADDED BY P.L.246-2005,	
39	SECTION 142, IS AMENDED TO READ AS FOLLOWS	
40	[EFFECTIVE JULY 1, 2007]: Sec. 6. (a) Subject to subsection (c) and	
41	in addition to the powers and duties set forth in IC 20-20-22 or this	
42	article, the advisory board may adopt rules under IC 4-22-2 to do the	



1	following:	
2	(1) Set standards for teacher licensing and for the administration	
3	of a professional licensing and certification process by the	
4	department.	
5	(2) Approve or disapprove teacher preparation programs.	
6	(3) Set fees to be charged in connection with teacher licensing.	
7	(4) Suspend, revoke, or reinstate teacher licenses.	
8	(5) Enter into agreements with other states to acquire reciprocal	
9	approval of teacher preparation programs.	
10	(6) Set standards for teacher licensing concerning new subjects of	
11	study.	
12	(7) Evaluate work experience and military service concerning	
13	higher education and experience equivalency.	
14	(8) Perform any other action that:	
15	(A) relates to the improvement of instruction in the public	
16	schools through teacher education and professional	
17	development through continuing education; and	
18	(B) attracts qualified candidates for teacher education from	
19	among the high school graduates of Indiana.	
20	(9) Set standards for endorsement of school psychologists as	
21	independent practice school psychologists under IC 20-28-12.	
22	(b) Notwithstanding subsection (a)(1), an individual is entitled to	
23	one (1) year of occupational experience for purposes of obtaining an	
24	occupational specialist certificate under this article for each year the	
25	individual holds a license under IC 25-8-6.	
26	(c) Before publishing notice of the intent to adopt a rule under	
27	IC 4-22-2, the advisory board must submit the proposed rule to the	
28	state superintendent for approval. If the state superintendent approves	
29	the rule, the advisory board may publish notice of the intent to adopt	
30	the rule. If the state superintendent does not approve the rule, the	
31	advisory board may not publish notice of the intent to adopt the rule.	
32	(d) The advisory board may adopt rules under IC 4-22-2,	
33	including emergency rules under IC 4-22-2-37.1, to establish	
34	procedures to expedite the issuance, renewal, or reinstatement	
35	under this article of a license or certificate of a person whose	
36	spouse serves on active duty (as defined in IC 25-1-12-2) and is	
37	assigned to a duty station in Indiana. Before publishing notice of	
38	the intent to adopt a permanent rule under IC 4-22-2, the advisory	
39	board must comply with subsection (c).	
40	SECTION 9. IC 25-1-9-20 IS ADDED TO THE INDIANA CODE	
41	AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY	

1, 2007]: Sec. 20. The board may adopt rules under IC 4-22-2,



procedures to expedite the issuance or renewal of a:  (1) license;  (2) certificate;  (3) registration; or  (4) permit;  of a person whose spouse serves on active duty (as defined in IC 25-1-12-2) and is assigned to a duty station in Indiana.  SECTION 10. IC 25-1-11-21 IS ADDED TO THE INDIANA  CODE AS A NEW SECTION TO READ AS FOLLOWS  [EFFECTIVE JULY 1, 2007]: Sec. 21. The board may adopt rules under IC 4-22-2, including emergency rules under IC 4-22-2-37.1, to establish procedures to expedite the issuance or renewal of a:  (1) license;  (2) certificate;  (3) registration; or  (4) permit;  of a person whose spouse serves on active duty (as defined in	
(2) certificate; (3) registration; or (4) permit;  of a person whose spouse serves on active duty (as defined in IC 25-1-12-2) and is assigned to a duty station in Indiana.  SECTION 10. IC 25-1-11-21 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 21. The board may adopt rules under IC 4-22-2, including emergency rules under IC 4-22-2-37.1, to establish procedures to expedite the issuance or renewal of a: (1) license; (2) certificate; (3) registration; or (4) permit;	
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(3) registration; or (4) permit;	
17 <b>(4) permit;</b>	
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19 IC 25-1-12-2) and is assigned to a duty station in Indiana.	
20 SECTION 11. [EFFECTIVE JULY 1, 2007] IC 6-3-1-3.5 and	
IC 6-3-2-4, both as amended by this act, apply to taxable years	
beginning after December 31, 2007.	
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### SENATE MOTION

Madam President: I move that Senators Simpson, Lewis, Boots, Merritt, Kruse, Paul, Becker and Heinold be added as coauthors of Senate Bill 480.

WYSS

#### COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security, Transportation and Veterans Affairs, to which was referred Senate Bill No. 480, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 10, line 36, after "duty;" insert "and".

Page 10, line 37, delete "and".

Page 10, delete line 38.

Page 10, line 40, delete "institution." and insert "institution for courses taken by the person and the person's dependents.".

and when so amended that said bill be reassigned to the Senate Committee on Appropriations.

(Reference is to SB 480 as introduced.)

WYSS, Chairperson

Committee Vote: Yeas 9, Nays 0.









### COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 480, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning military affairs.

Page 9, delete lines 32 through 42.

Page 10, delete lines 1 through 16.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 480 as printed February 9, 2007.)

MEEKS, Chairperson

Committee Vote: Yeas 12, Nays 0.



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